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April 8, 2014

Honorable Gloria M. Burns, U.S.B.J.  
US Bankruptcy Court  
US Post Office & Courthouse, 2<sup>nd</sup> Floor  
401 Market Street  
Camden, New Jersey 08101

Re: In re: Jeffrey T. Alper  
Case No. 13-17723-GMB  
Richard Simon Trustee, et al v. Jeffrey T. Alper  
Adversary No. 13-01780-GMB  
Our File No. 13, 985

Dear Judge Burns:

Please accept this letter in lieu of a more formal response to Mr. Alper's Motion. After reviewing Mr. Alper's income tax returns, plaintiffs do not believe the defendant possesses sufficient assets to justify continued litigation. If Mr. Alper's counsel forwards a proposed stipulation of dismissal to my office, I will sign it.

Respectfully,  
Jacobs & Barbone, P.A.

/s/ Michael F. Myers  
Michael F. Myers, Esq.

cc: All counsel